

Date:

To: District Director, IRS,

Cc:

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Washington, DC 20224

Secretary of the Treasury
John W. Snow
1500 Pennsylvania Avenue, NW
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Acting Commissioner Robert Wenzel
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Government Printing Office
Superintendent of Documents,
PO Box 371954,
Pittsburgh, PA 15250-7954.

Congressman:
Senators:

Sirs & Mesdames;

I received Form 1040 and instructions in the mail recently, and decided to read the instructions. I found that the Form requires us to report only income from foreign sources. Because all the Forms and instructions are *prescribed by the Secretary*, there must be, if required, different forms and instructions for reporting domestic income. "Prescribed" means that he must *state* the subject and object of any requirement; nothing can be presumed or assumed. If something is not prescribed by the Secretary, it is not "do-able" or required. Thus, if he prescribes a form for reporting foreign income, but none for reporting domestic income, it is because there would be no foundation for the latter in the law.

The instructions are clear enough, if properly examined, to show that only income from foreign sources is called for, at least for *Form 1040 purposes*. The instructions are prescribed by the Secretary, so are more reliable than IRS employees' opinions. They are written in clear language, if read carefully, and in light of what they apply to.

Lines 7 through 22 are segregated by heavy lines on the Form, classified as "income". The next category is "Adjusted Gross Income," Lines 23 through 35. Those heavy lines

correspond to heavy lines in the instructions. Page 22 of the current instructions shows a heavy line above the “income” category, following the instructions for Line 6c. The next heavy line segregates the “Adjusted Gross Income” segment, on Page 29. The Form shows that Lines 23 through 35 constitute the next category in the instructions. Presumptively, all the items of income enumerated are of the same class. The segment begins with the following instruction:

Income (segment heading)

Foreign Source Income (emphasis added. This is a subheading under Income. There are no other subheadings in the segment.)

You must report **unearned** income, such interest and dividends, from **sources outside** the United States, unless exempt by law or tax treaty. You must also report **earned** income, such as wages and tips, from **sources outside** the United States.

If wages and interest income are derived from sources outside the United States, then it follows that unless there is a subheading “Domestic Source Income”, that income is not required to be reported, at least on Form 1040. The Form brackets all income in one subheading, and the subheading is income from foreign sources. Since the instruction begins with “income from sources outside the United States”, items on lines 7 through 22 must all be from sources outside the United States, unless the instruction provides otherwise. It does not provide otherwise.

To corroborate my conclusion, the instructions for Form 4563 explain that it is necessary to report only “**worldwide**” income on Form 1040. 4563 is the claim form for residents of American Samoa, to exclude income from Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, from taxation. The instructions say that such residents may exclude income from a “trade or business” in any of the three possessions, but cannot exclude **federal** salaries, and that they must report their “**worldwide**” income on Form 1040. Thus, “worldwide income” and “income from sources outside the United States” are synonymous. Again, since there is no subheading for domestic income on Form 1040 or in the instructions, it is not called for, and cannot be demanded.

Those islands enumerated above are possessions of the United States, perhaps on an equal footing with each other, but not on an equal footing with Puerto Rico, and especially not on an equal footing with a Union State. However, if the laws are to be uniform, the same exclusion must be available to residents of the Union states- from within any other state on an equal footing with them. If only federal salaries are not excludible, then other wages must be. If the laws are not uniform, they are unenforceable.

Now, if “domestic” income is subject to exclusion in “certain possessions”, then “domestic” income from within a Union state must either be subject to the same or a similar exclusion, or not be subject to tax in the first place. Thus, if the government cannot provide us with an exclusion form that applies to Union state income, then it must provide us with the forms and instructions for reporting our domestic income, or admit that there is no requirement, hence no forms or instructions, for doing so.

It is incumbent upon the government to provide me with the proper form and instructions for reporting my domestic income, as I had no foreign source income previous years to report, cannot be compelled to report domestic income on Form 1040, or be compelled to perjure myself by filing such Form. This is a matter of some urgency, in that the filing deadline is just around the corner. Please send the proper forms and instructions immediately to the above address, or admit that none exist.

Thank you for your prompt assistance,

Date: _____, 2024